Manitoba

Annual Report 1986 - 87

Natural Resources

Conservation Districts of Manitoba

Manitoba

Minister of
Natural Resources

Room 118
Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

To His Honour
The Honourable George Johnson
Lieutenant-Governor of the
Province of Manitoba

Your Honour:

It is my pleasure to present to you the Conservation Districts of Manitoba Annual Report for the period extending from January 1, 1986 to March 31, 1987. This report records the activities of the district boards for that period.

Sincerely,

John S. Plohman
Minister

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FOREWORD

The Conservation Districts Program in Manitoba experienced several positive changes during the 1986/87 fiscal year. More emphasis was placed on the role of the district boards in planning and financial management. The districts were becoming involved in preparing resource management plans for their areas for the first time since the program began. The newly established Conservation Districts Authority is assisting the boards in this endeavour. And interest in the program from municipalities outside of existing districts is growing rapidly.

The Conservation Districts Authority (CDA) completed its first entire year of operation with a full staff complement of eight. The major activity of the CDA during the year was to assist the conservation district boards in beginning the resource management planning process for their districts. For the first time since the program began several years ago, one central agency has been given the sole responsibility of assisting the boards in producing their resource management plans. The results have already begun to show and will become more evident as the first resource management plans are finalized.

Throughout the four-step planning process, there is a heavy emphasis on local decision-making and priority setting. A great deal of board effort is spent in obtaining the views and opinions of the local people. In step one, the resources of the area are evaluated. The second step is the preparation of a background report which describes for the public the resource issues and management options for the area. This publication is distributed to every household in the district.

After a series of open houses, public meetings and workshops with member municipalities, a draft management plan is developed as step three. This, too is distributed to all households in the district, requesting public comment. It outlines the board's vision for managing the resources of the area for the next 20 years. Included is a program budget for the first five years of the plan. The plan will be reviewed periodically to ensure it continues to meet the needs of the people of the area.

Following one more review of the draft plan by district ratepayers, the board produces the final

resource management plan; the final step in the planning process.

The entire process is expected to take approximately 14 to 18 months. The Turtle Mountain Conservation District Board was the first to undertake the development of its plan. The final plan is expected early in 1988. The Turtle River and Alonsa Districts have also begun the process.

The number of requests for information about the Conservation District Program increased during 1986/87. Several areas of the province have expressed interest in becoming involved in the program.

As a result of interest generated in the previous year, several meetings were held to discuss the possibility of forming a conservation district in the Pembina Valley area. Over the summer, eight municipalities including towns and villages were involved in the discussions. Four municipalities including Louise, Lorne, Pembina and Argyle, requested that a detailed proposal for a district be prepared for their review.

Conservation Districts Authority staff met with municipalities in the Tobacco Creek-Shannon Creek area to provide information about the program. The meeting was initiated by the Deerwood Soil Management Association. A district is being considered as a means of carrying on the association's conservation activities and to expand conservation programs throughout the area following the termination of the Canada-Manitoba Agri-Food Agreement. A workshop was held to examine possible district boundaries, financial implications, and local representation. Using the results of this workshop, a draft proposal for a district was under development to serve as a basis for discussion in the upcoming months.

Interest in a conservation district for the Elgin Plains area south of Brandon was expressed early in 1986. Meetings with local municipalities were held and several alternatives for a district were examined. However, the general response by the municipal councils involved was not to pursue a conservation district at this time.

The establishment of a conservation district in the Washow Bay area in the Interlake was being considered. The district could provide a mechanism for managing the conservation activities in the area presently being developed under the Agri-Food Agreement.

Drainage programs as well as soil management programs were a concern.

The Overhill Drain area south of Portage la Prairie has suffered periodic flooding of agricultural land in recent years resulting in substantial crop loss. Area residents approached the Province for assistance in solving this problem. The Province agreed to provide financial support to assist the area with its water problem contingent upon the establishment of a conservation district to address the water and other resource management problems in the area.

Meetings with the rural municipalities of Portage la Prairie, South Norfolk and Grey have examined possible district boundaries, municipal representation and financial implications. Discussions were expected to continue into the 1987-88 fiscal year.

Other activities include:

- the RM of Ethelbert passed a resolution expressing their renewed interest in the program;

- the LGD of Reynolds expressed interest in forming a district in the Whitemouth River area;

- the RM of La Broquerie requested assistance in providing information to their RM and neighbouring rural municipalities. A meeting was scheduled for early in the new fiscal year;

- an informational meeting was held in January with the LGD of Grahamdale and the RMs of Siglunes and Eriksdale. Further meetings were expected in the fall of 1987;

- in February, a meeting was held in Russell to discuss water and land management in a drainage area that straddles the Manitoba Saskatchewan boundary. Representatives from both sides of the border agreed to continue their discussions related to the possibility of setting up a conservation district;

- the Bell River Farmers Co-Op had expressed their desire to establish a district in the area around Bellsite, north of Birch River. However, the area being considered was too small to support a district.

The Conservation Districts Program fiscal year

shifted from the calendar year to an April 1 to March 31 year to coincide with the Province's fiscal period. During this year of transition the report will deal with a fifteen month period, January 1, 1986 to March 31, 1987.

ALLOCATION OF THE PROVINCIAL GRANT
ACTUAL EXPENDITURES*

January 1, 1986 to March 31, 1987

DISTRICT	EXPENDITURE
Whitemud	$ 918,638.00
Turtle River	426,215.00
Alonsa	160,885.00
Turtle Mountain	248,114.00
Cooks Creek	196,275.00
TOTAL	$1,950,127.00

*Includes recoverables from the Province re: cost overruns.

WHITEMUD WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The Whitemud Watershed Conservation District, incorporated in March, 1972, includes approximately 711,495 hectares extending north from Carberry to Kelwood, and west from the Portage Diversion to Minnedosa. The area includes portions of 15 rural municipalities and three towns. There are eight subdistricts, determined by the drainage basins of the major tributaries of the Whitemud River.

WHITEMUD WATERSHED BOARD MEMBERS 1986/87

Board Chairman	Kurt Schmidt	Waldersee
#35 - Rat Creek	James Knight	MacDonald
#36 - Westbourne Drain	Art Scora	MacGregor
#37 - Squirrel Creek	Mrs. M. Parynuik	MacGregor
#38 - Pine Creek	Harold Manns	Carberry
#39 - Central Whitemud	Al McDiarmid	Gladstone
#40 - Upper Whitemud	Robert Drysdale	Brookdale
#42 - Big Grass Marsh	Einar Sigurdson	Langruth
#43 - Big Grass River	Henrietta Kleemola	Langruth
Government Appointee	Dr. K. I. Johnson	Gladstone

SUMMARY

The 1986/87 program reflected the Board's commitment to soil and water conservation. The forage program, field shelterbelt program and runway stabilization program continued in 1986 to promote wise land use and soil erosion prevention. Soil demonstration projects including zero tillage, salinity management and critical area treatments were initiated through Agri-Food funding in the district. As well, agricultural drain maintenance and drain reconstruction works continued to serve the lands capability for agricultural production in 1986.

TOTAL EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Water Management	$1,017,046.00
Soil Conservation	177,376.00
Wildlands Projects	6,347.00
Public Education/Extension	22,518.00
Administration	100,623.00
TOTAL	$1,323,910.00

See Appendix A for 1986/87 Financial Statements

WATER MANAGEMENT

The water management program concentrated on upgrading pioneer drainage systems to modern standards, implementing additional flood control measures, drainage maintenance and repairing and maintaining bridges and culverts.

Also included here is the runway stabilization program. This program provides a method of controlling soil erosion along natural runways by shaping and stabilizing the channel and seeding it to grasses. Most of these projects were conducted in the upper portion of the watershed.

On May 5, 1986, a heavy rainfall over most of the district created some $80,000 worth of flood damage in the district. Repair costs were shared with the Flood Disaster Assistance Board, 90/10.

WATER MANAGEMENT EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Crossing Repairs	$ 60,383.00
Weed and Brush Control	64,876.00
Runway Stabilization	83,887.00
Channel Maintenance	112,212.00
Channel Construction	328,968.00
Culverts and Structures	279,729.00
Miscellaneous	6,642.00
Flood Repairs	80,349.00
TOTAL	$1,017,046.00

WATER MANAGEMENT EXPENDITURES BY SUBDISTRICT 1986/87

SUBDISTRICT	EXPENDITURE
#35 - Rat Creek	$ 93,073.00
#36 - Westbourne Drain	119,073.00
#37 - Squirrel Creek	56,802.00
#38 - Pine Creek	78,382.00
#39 - Central Whitemud	175,099.00
#40 - Upper Whitemud	46,813.00
#42 - Big Grass Marsh	109,990.00
#43 - Big Grass River	257,465.00
Flood Repairs (Total District)	80,349.00
TOTAL	$1,017,046.00

Subdistrict #35, Rat Creek

Improving the capacity of Rat Creek by removing brush and debris continued in 1986 from the Whitemud River to south of MacDonald. This project, which is 80% complete, will significantly reduce flooding to an area with excellent clay-loam soils along the creek.

The Perch Creek drainage project continued with 3 km of drain reconstruction in 1986. The project will significantly reduce the area's susceptibility to flooding during the growing season.

Three kilometres of North Rat Creek underwent brushing and stabilization work in 1986.

Subdistrict #36, Westbourne Drain

Work continued on the Youill Project with 1.5 km of drain reconstruction. Three kilometres of the Image Creek Lateral Drain were reconstructed. Six kilometres of drain reconstruction in the Westbourne Project area improved the drainage in this heavy clay loam soils region. The weed and brush program allocated $11,000 to drain maintenance.

Subdistrict #37, Squirrel Creek

Two and one-half kilometres of drainage improvements were undertaken in the Beaudin Project area. Three kilometres of outside drains along the Old Beaudin

Drain were improved.

Subdistrict #38, Pine Creek

The District initiated an extensive weed control program to deal with an outbreak of leafy spurge along 10 km of Pine Creek.

On the Gillespie Drain, steel sheet and flax straw drop structures were installed to control erosion along the drain. Another 1.5 km was constructed south of the 4th Base road. The project is slated for completion in 1988.

Subdistrict #39, Central Whitemud

Just over eleven kilometres of runway stabilization was carried out on drains in the area and an additional 35.6 km of existing projects were sprayed, mowed, and seeded. Total expenditures were nearly $40,000.

Four bridges were replaced with culverts for approximately $85,000 and the Woodside Drain was completed at a cost of $12,460.

Subdistrict #40, Upper Whitemud

Nearly $44,000 were spent on 10.8 km of runway stabilization projects in the subdistrict during the year. Forty kilometres of drains were sprayed, mowed, and seeded under the maintenance program.

Subdistrict #42, Big Grass Marsh

Six bridges were replaced with culvert crossings at a cost of $72,525 and repairs to other crossings totalled more than $10,000. The reconstruction of the Poschenrieder Drain was completed. One and one-half kilometres of the Jordan Drain was cleaned out.

Subdistrict #43, Big Grass River

The Big Grass Water Conveyance Project continued with a crossing installation, seeding newly constructed drain to grass and land purchase.

More than $98,000 was spent on replacing six

bridges with culverts and building a shale trap on the Riding Mountain Drain. Extensive drain maintenance was completed on the Glencairn and Correction Line drains at a cost of $14,720. Brushing 3 km of Birnie Creek cost $13,369.

SOIL CONSERVATION

A variety of soil conservation programs were conducted in the district during 1986/87.

SOIL CONSERVATION EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Forage Seed Assistance	$ 95,798.00
Shelterbelts (Includes weed control)	47,981.00
Agri-Food	33,597.00
TOTAL	$177,376.00

Forage seed was planted on 3,260 hectares of erosion-prone or agriculturally marginal land in the district. The Province paid about 64% or $61,000 of the total cost of the program. Participating landowners paid the balance.

During the year, 105.6 km of field shelterbelts were planted to protect agricultural land from wind erosion, and 17.2 km were replanted to correct poor survival in the previous year's plantings. The program also includes a weed control program for shelterbelts planted in previous years.

The total cost of the program was cost-shared 85/15 between the Province and the participants.

Agri-Food funds were channelled into various soil management demonstration projects such as zero-tillage, saline soil management, critical area treatment and equipment purchases. Federal contributions through Prairie Farm Rehabilitation Administration (PFRA) was $21,000 and Manitoba contributed $12,000.

WILDLANDS

The wildlands program was established to protect, maintain and conserve unique wildlands and/or wildlife habitat. Three wildlands projects, covering 254 ha. were established in 1986. Overall, 67 wildland projects covering 1715 ha. have been initiated by the District.

Special tree varieties were planted in shelterbelts over 7.2 km to provide wildlife shelter.

Program costs totalled $6,347.

PUBLIC EDUCATION

The District's public education program included presentations, Soil Stewardship Week activities, Conservation Farm Family Awards, school field trips, news releases, public speaking competitions, the Watershed curling bonspiel and Boy Scout tree planting.

Bus tours, slide presentations and films were presented to district school students in a variety of grades. The Conservation Farm Family Award was won by Ron and Mary Kalberg of Bagot. Soil Conservation Week activities included distribution of conservation information and promotional grocery bags. The Boy Scouts planted 25,000 trees in the Whitemud Watershed Wildlife Management Area. Shannon Scott and Veronica Soos represented the District at the Annual Manitoba Conservation Districts Association (MCDA) Youth Speaking Competition. Scott won the provincial competition.

The public education program total expenditures were $22,518.

ADMINISTRATION

This program covers salaries and expenses for Board employees and the remuneration of Board and subdistrict members. It also contains the finances for costs associated with the operation of the Neepawa office.

The Board also operates an equipment pool and works compound. The Board purchased $1,297.83 in small tools for the works crew.

The total cost of administration including tools was $100,623.

ROSEDALE DEMONSTRATION FARM

Rosedale Farm is a three-quarter section soil and water conservation demonstration site on the eastern escarpment of the Riding Mountain. The Board sells the hay from the land each year. Net income in 1986/87 was $3,262.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The District administers 235,000 ha. located between the Riding Mountain Escarpment and Dauphin Lake. It encompasses the combined drainage areas of the Turtle and Ochre River basins, within the rural municipalities of McCreary, Ste. Rose du Lac, Ochre River and Dauphin; parts of the rural municipalities of Rosedale, Lawrence and Dauphin; and the Local Government District of Alonsa.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT BOARD MEMBERS 1986/87

Board Chairman	Barry Durston	Dauphin
#44 - McCreary	Sid Keele	McCreary
#45 - Ste. Rose/ Ochre River	Jim Leslie	Ochre River
#46 - Dauphin/ Ochre River	Ron Brook	Dauphin
Government Appointee	Herb Schapf	Ochre River

SUMMARY

In July, 1986, the District Board began the process necessary to produce its resource management plan. A background report describing the resource management problems and alternatives has been prepared and distributed throughout the District. After a period of public consultation a draft management plan will be prepared with a view to completing the final plan early in 1988.

Other highlights of the year include purchase of a half section of land for multi-resource use demonstration and acquisition of external funding from Agri-Food, Habitat Heritage and PFRA. The District was also chosen as a pilot project to apply direct granting, a move toward making the individual districts more responsible for managing their own money matters.

TOTAL EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Water Management	$601,569.00
Soil Conservation	158,085.00
Public Education/Extension	16,781.00
Administration	96,646.00
TOTAL	$873,081.00

See Appendix B for 1986/87 Financial Statements

WATER MANAGEMENT

Although a total of $334,000 in flood damages were incurred due to a rainstorm, the District repaired only $199,254 worth in 1986/87. The remainder will be repaired in the 1987/88 fiscal year.

The 1985 Pinewood Construction contract on Hansen Creek was completed, reconstruction was carried out on .8 km along the Vandepoele Drain, and three crossings were replaced.

The District assumed responsibility for a labour crew formerly employed by the Engineering and Construction Branch.

The District purchased the north half of section 31-23-17W for $21,500. The primary reason for purchasing the land was for water management by runoff control. However, resource benefits include wildlife and fisheries habitat enhancement, agricultural demonstration, and public education.

WATER MANAGEMENT EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Maintenance	$177,485.00
Water Retention (Land purchase)	21,500.00
Channel Construction (Subdistrict 45)	157,284.00
Crossing Replacement	46,046.00
Flood Repairs	199,254.00
TOTAL	$601,569.00

SOIL CONSERVATION

Eighty-eight producers seeded 1,171 ha. to forage under the District's forage seed assistance program. Of the total cost of $96,121 for the program, the Province funded $59,255, or approximately 61%. The participating landowners paid the remainder.

Under the Agri-Food Program, three soil conservation demonstration sites were established to illustrate economic and remedial effectiveness of different practices. Fifteen cooperators were paid incentives for incorporating soil conservation practices into their enterprises. Funds provided by Agri-Food for this program totalled $61,964. Agri-Food contributed an additional $16,000 for critical area treatment programs and PFRA donated $12,500 for research.

SOIL CONSERVATION EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Forage Seed Assistance	$ 96,121.00
Agri-Food	61,964.00
TOTAL	$158,085.00

PUBLIC EDUCATION

Soil Stewardship Week activities included a small display, media coverage and distribution of support materials. Through the Agri-Food program, the District hosted an Alternative Crops Seminar, 4-H Promotion Day, and exhibited the Challenges of Production '87 event. The tree planting program had 40 students plant over 4,000 trees to enhance wildlife habitat and improve aesthetics.

The District signed the Kergwenan Park Wildlife Conservation Project Agreement with Manitoba Parks Branch.

The District's Annual Conservation Farm Family Award went to Jim and Sharon Ives, and Roy and Rae Flower of Ste. Rose for exemplifying sound soil stewardship practices. The District representative at the MCDA Youth Public Speaking Competition was Amanda Wilkinson from Ste. Rose du Lac.

ADMINISTRATION

This year the Turtle River Watershed Conservation District became the first in the Province to assume direct granting. Under this new financial administrative system, the District is more autonomous in program delivery and implementation. Greg Bruce began his responsibilities as Manager.

The District Board, with assistance from the Natural Resources Institute, is doing research into identification and assessment of soil and water conservation sites in the Whitemud and Turtle River Conservation Districts.

The District contracted a consultant to identify and recommend management solutions to highly erodible areas along the Pembina Hills and Riding Mountain sections of the Manitoba Escarpment. Funding was procured from the PFRA.

A landscape architect's study and proposal for a multiple resource use project on the Hansen Creek watershed was funded by the Manitoba Habitat Heritage Corporation. This will assist in managing the Hansen Creek basin.

ALONSA CONSERVATION DISTRICT

INTRODUCTION

The Alonsa Conservation District, incorporated in 1978, encompasses 267,555 ha. along the western shores of Lake Manitoba. It includes the major drainage areas of Garrioch Creek, Sucker Creek, Reedy Creek, Lonely Lake and other smaller drainage basins. Most of the LGD of Alonsa is included in the district which also includes the communities of Amaranth, Alonsa and Eddystone as well as several other communities near Lake Manitoba.

ALONSA CONSERVATION DISTRICT BOARD MEMBERS 1986/87

Don Fletcher	Board Chaiman	McCreary
Barry Brandson		Eddystone
Alex Hrymack		Alonsa
Guy Johnson		Eddystone
Ed Zdan	Government Appointee	Alonsa

SUMMARY

In response to a renewed awareness of the Conservation Districts Program mandate, the District made some significant investments. For the first time, the District hired a manager. They have also acquired more spacious accommodations in the new wing of the LGD of Alonsa building in the Village of Alonsa. Looking to the future, the Board began deliberations that will produce a resource management plan for the District within two years.

The District is also encouraging private sector funding for projects that will provide benefits to wildlife as well as agriculture. In this regard, Ducks Unlimited has indicated a $2.5 million commitment to the Portia Project. The Manitoba Wildlife Federation is also another possible source of funding for joint ventures.

In another area, the District is involved with a local Agro-Manitoba project, the goals of which are to promote conservation while improving agricultural productivity, i.e. forage establishment and rotational grazing.

Ongoing soil conservation, drainage, administration, and an accelerated public education program rounded out the District activities for fiscal year 1986-87.

TOTAL EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Water Management	$ 87,106.00
Soil Conservation	85,403.00
Public Education/Extension	720.00
Administration	44,411.00
TOTAL	$217,640.00

See Appendix C for the 1986/87 Financial Statements

WATER MANAGEMENT

Major accomplishments during 1986 included the completion of the Glenhope and Senkowski drainage projects. In addition, various spraying and seeding activities were conducted as well as crossing repairs and channel maintenance.

Ducks Unlimited completed the first phase of the Portia Project - the construction of Reedy Creek. This project will maximize waterfowl and wildlife benefits while providing water management benefits to local landowners. The project is funded and supervised entirely by Ducks Unlimited.

WATER MANAGEMENT EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Channel Maintenance	$27,192.00
Crossing Repairs	31,013.00
Channel Improvements	28,901.00
TOTAL	$87,106.00

SOIL CONSERVATION

The forage seed assistance program constitutes the entire soil conservation program activity in the District. During 1986/87, more than 2,700 hectares of marginal or erosion-prone agricultural land were seeded to forages at a total cost of $85,403. The program is cost-shared between the Province and the landowners on a 75/25% ratio.

PUBLIC EDUCATION

The District has expanded its public awareness programs into local schools with plans to extend it to other interest groups. In another part of this program, the annual Conservation Farm Family Award was presented to Jim and Marlene Robertson, who were also the provincial winners of the Manitoba Conservation Districts Association Conservation Farm Family Award. The hiring of the district manager and the acquisition of new office space created spin-off benefits by increasing the visibility of the District and its program in the public eye.

ADMINISTRATION

This program provides for all administrative costs incurred in support of District programs. Various elements of this program include, staff salaries and expenses; remuneration for Board members; rent; office operating and relocation costs; as well as incidental items. The Board and staff devoted much of their time to orchestrating and developing procedures for the production of their resource management plan. Besides setting direction for the Board and the District, the plan will be an excellent way of involving and informing the public of plans and programs for the future.

TURTLE MOUNTAIN CONSERVATION DISTRICT

INTRODUCTION

The Turtle Mountain Conservation District includes all of the rural municipalities of Brenda, Winchester and Morton as well as the southeast portion of the RM of Arthur. The towns of Boissevain and Deloraine are also within the District.

The 273,000 hectare district is divided into five subdistricts. A large portion of the Turtle Mountain, including the Turtle Mountain Provincial Park, is within the District. Another major feature is Whitewater Lake. This body of water in the centre of the district provides a haven for migrating waterfowl in an otherwise intensively cultivated landscape.

TURTLE MOUNTAIN DISTRICT BOARD MEMBERS 1986/87

Board Chairman	Lloyd Bolduc	Deloraine
#59 - Upper Pembina	Bert Barwick	Boissevain
#65 - Waskada Creek	Jack Millions	Waskada
#66 - Medora Creek	Dennis Crowe	Deloraine
#67 - Chain Lakes	Marshall Teetaert	Deloraine
#68 - Elgin Creek - Whitewater Lake	Alan Ransom	Boissevain
Government Appointee	Harriet McColl	Boissevain

SUMMARY

Effective January 1, 1986 the District grew with the addition of 118 square kilometres of area from the Rural Municipality of Arthur. The added area included the downstream portion of Waskada Creek and smaller streams draining west into the Souris River. New ventures during the year included the purchase of the Lake Metigoshe Natural Area and an agreement with the International Peace Garden allowing the development of a demonstration area.

Perhaps the most significant event of 1986/87 was the decision by the Board to embark on the development of a resource management plan for the District. Turtle Mountain is the first Conservation District in Manitoba to undertake this important planning step.

Ducks Unlimited once again provided the District with a grant of $5,000 for use on various wetlands projects. Runway stabilization and forage seed assistance programs continued along with a vigorous public information and education program.

TOTAL EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Water Management	$163,620.00
Soil Conservation	59,643.00
Wildlife	27,848.00
Public Education	5,036.00
Administration	81,516.00
TOTAL	$337,663.00

See Appendix D for the 1986/87 Financial Statements

WATER MANAGEMENT

Except for two small scale water storage projects in the Upper Pembina subdistrict, the entire water management program was devoted to runway stabilization. This program smooths out the bottom and sides of natural channels to improve water movement and reduce streambank erosion. However, heavy rainstorms created a substantial amount of erosion on which repair work had to be undertaken.

During the year, 24 km of new runway work was completed, primarily on Medora Creek, Waskada Creek and on another runway in the Waskada Creek subdistrict.

WATER MANAGEMENT EXPENDITURES
BY SUBDISTRICT 1986/87

SUBDISTRICT	EXPENDITURE
Upper Pembina	$ 36,602.00*
Waskada Creek	53,841.00
Medora Creek	39,516.00
Chain Lakes	10,180.00
Elgin Creek - Whitewater Lake	23,481.00
TOTAL	$163,620.00

* Includes cost of small scale water storage projects $6,132.

SOIL CONSERVATION

Forage seed assistance continued to be the main thrust of the District's soil conservation program. Applications totalling 119 accounted for the seed distribution and planting on 1,759 ha.

About 8 km of new field shelterbelt plantings were carried out, primarily west and south of Medora.

Programs to stabilize eroded gullies on agricultural lands and seeding forages on newly constructed municipal roads were continued.

Many of the soil conservation programs such as forage seed assistance, field shelterbelts and gully stabilization that are of a direct benefit to landowners are financed by contributions from the participants on a 75/25 provincial/landowner ratio.

SOIL CONSERVATION EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Forage Seed Assistance	$45,936.00
Shelterbelts	3,628.00
Gully Stabilization	5,183.00
Road Allowances	4,896.00
TOTAL	$59,643.00

WILDLIFE

Thanks to cooperation from Ducks Unlimited, a couple of small wetland development projects were completed, including one which provided several small nesting islands. Other projects included seeding grasses on the Moncur property; purchase of materials for the L8 drop inlet; a down payment on the Lake Metigoshe property; and, a cooperative venture with The Manitoba Habitat Heritage Corporation for a fish screen on the Boissevain Reservoir.

RESOURCE MANAGEMENT PLAN

The Turtle Mountain Board has become the first conservation district in the Province to begin the development of a long-term resource management plan. When completed, the plan will provide the Board with a blueprint for resource management into the next century. Local people are being given the opportunity to express their feelings concerning priorities for the District Board.

In June, 1986, a pamphlet was distributed to every mailbox in the District inviting the public to participate. Over the summer and early autumn, the Board held public meetings and met with local councils and interest groups. The results of the consultation were printed and distributed throughout the District in November as a background report.

Over the winter more public meetings were held and planning workshops were conducted with local councils to review the material in the background report. The next step will be to develop a draft management plan for distribution in the summer of 1987.

PUBLIC EDUCATION

In addition to continuing existing programs, the District reached an agreement with the Town of Deloraine to purchase 45 ha. of land near Lake Metigoshe. The area which typifies the Turtle Mountain forest cover and wetland areas will be used primarily as a self-guided nature interpretative area. Another agreement reached with the International Peace Garden will allow for the development of a demonstration area that would include native prairie plants as well as a variety of agricul-

tural crops.

The District's sixth grade Conservation Day was filmed for a television production by the Audubon Society.

ADMINISTRATION

The District's administrative program covers items such as staff salary and expenses, remuneration of board and subdistrict members, rent, and miscellaneous office operating costs.

COOKS CREEK CONSERVATION DISTRICT

INTRODUCTION

The Cooks Creek Conservation District, incorporated in 1979, lies east of Winnipeg encompassing most of the Cooks Creek basin which flows into the Red River. It also includes parts of the Lower Seine River and Carr's Creek drainage areas; both draining into the Red River Floodway. Covering 862 square kilometres, the District includes the rural municipalities of Brokenhead, Ste. Anne, Springfield, Tache, and the Local Government District of Reynolds.

Cooks Creek Conservation District programs are primarily dedicated to improving agricultural land drainage.

COOKS CREEK CONSERVATION DISTRICT BOARD MEMBERS 1986/87

Board Chairman	Bob Maciejkow	Winnipeg
#9 - Lower Seine	Norman Binkley	Dugald
#11 - Cooks Creek	Lee Guetre	Richer
#12 - Carr's Creek	Myron Gavaga	Winnipeg
Government Appointee	John Cook	Dugald

SUMMARY

The District's Cooks Creek Diversion Project passed the two-thirds completion point during the past fiscal year. The Diversion, started in 1985, will redirect part of the Cooks Creek flow west into the Red River Floodway. Total project costs to date have been $3,620,345.

The 1986 water management program focussed on enhancing land drainage through maintenance and drain reconstruction projects.

Other district programs included public relations and administration.

TOTAL EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Water Management	$196,240.00
Cooks Creek Diversion	34,145.00
Public Education	624.00
Administration	73,278.00
TOTAL	$304,287.00

See Appendix E for 1986/87 Financial Statements

WATER MANAGEMENT

Each subdistrict conducts its own water management projects specifically to service the needs of the land in that area. In addition to the specific projects described below, each subdistrict carried drain clean-outs, vegetation control, bridge replacement and repairs to bridges and culverts.

In the Lower Seine River subdistrict, an additional 1.5 km of the North Bibeau Drain was reconstructed, the continuation of a project begun in 1985. A project to reshape the Plympton Road Drain was begun.

Rehabilitation of the upper reach of Cooks Creek was completed and in Carr's Creek subdistrict, the 6-11-5E Drain and Springfield Road Drain were reshaped.

WATER MANAGEMENT EXPENDITURES BY SUBDISTRICT 1986/87

SUBDISTRICT	EXPENDITURE
#9 - Lower Seine	$ 74,275.00
#11 - Cooks Creek	95,622.00
#12 - Carr's Creek	26,343.00
TOTAL	$196,240.00

WATER MANAGEMENT EXPENDITURES 1986/87

ACTIVITY	EXPENDITURE
Reconstruction	$100,837.00
Vegetation Control	27,546.00
Channel Maintenance	29,075.00
Culverts and Structures	38,782.00
TOTAL	$196,240.00

Construction continued on the Cooks Creek Diversion. The project is a two-phase, major drainage effort intended to reduce crop losses from heavy summer rains over a 22 sq km area. Phase one is the construction of the main diversion channel; phase two is the systematic upgrading of tributary drains.

The Project was funded by the Governments of Canada and Manitoba up until 1986. Completion and upgrading of drains will be cost-shared between the Province and the District. Total project cost for 1986/87 was $358,682.

Construction of the 15 km long project was about two-thirds complete at year end, with some 7 km remaining. The District cost of $34,145 was for work done in 1985.

The target date for completing phase two, the systematic upgrading of the tributary drains, is the 1990's.

PUBLIC EDUCATION

The District distributed specially labelled grocery bags to promote Soil Conservation Week. The District's Conservation Farm Family Award was presented to Carol and George Schreyer of Dugald.

ADMINISTRATION

The Administration budget provided remuneration for five Board members and eleven subdistrict members. The District's office is managed by a full-time manager and a part-time secretary-treasurer. Salaries and expenses for office staff, rent and miscellaneous office expenses are also included in the administrative costs of the District.

APPENDIX A

The Whitemud Watershed Conservation District

Financial Statements

31st March 1987

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

FINANCIAL STATEMENTS

31ST MARCH 1987

MEYERS NORRIS PENNY & Co.

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

INDEX TO THE FINANCIAL STATEMENTS

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

AUDITORS' REPORT

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STATEMENT 3 - STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - GENERAL BOARD PROGRAM

STATEMENT 4 - STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - EQUIPMENT PROGRAM

STATEMENT 5 - STATEMENT OF EARNINGS AND SURPLUS - INVENTORY PROGRAM

STATEMENT 6 - STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - ROSEDALE FARM PROGRAM

STATEMENT 7 - STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - CANADA - MANITIOBA AGRI-FOOD DEVELOPMENT PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

MEYERS NORRIS PENNY & Co.

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

421 - 1st Avenue
Box 760
Neepawa, Manitoba
R0J 1H0
(204) 476-2326

PARTNERS:

R.A. MEYERS, C.A.
D.W.A. NORRIS, C.A.
D.H. PENNY, F.C.A.
R.D. BAKER, C.A.
J.R. MORROW, C.A.
P.E.W. SAWYER, C.A.
N.F. COCHRANE, C.A.
D.L. CANNONS, C.A.
J.E. FINLAYSON, C.A.
D.M. McCONNELL, C.A.
T.D. KIRKUP, C.A.
P.S. ECKERSLEY, C.A.
J.D. STEWART, C.A.
D.L. RITCHIE, C.A.
B.D. PRITCHARD, C.A.
J.G. CRISTALL, C.A.
J.W. McWHIRTER, C.A.

14th July 1987

The Members of the Board
The Whitemud Watershed Conservation District

AUDITORS' REPORT

We have examined the balance sheet of The Whitemud Watershed Conservation District as at 31st March 1987 and the statements of revenue and expenditures and surplus for the period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31st March 1987 and the results of its operations for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.

Chartered Accountants

THE WHITEMUD WATERSHED CONSERVATION DISTRICT — STATEMENT 1

BALANCE SHEET AS AT 31ST MARCH 1987

(WITH COMPARATIVE FIGURES AS AT 31ST DECEMBER 1985)

A S S E T S	As at 31st March 1987	As at 31st December 1985
CURRENT ASSETS		
Cash	118,502	149,102
Accounts Receivable - NOTE 2	58,989	78,371
Inventory of Supplies	54,246	58,510
Prepaid Expenses and Accrued Interest	404	2,535
	232,141	288,518
FIXED ASSETS - NOTE 3	92,558	40,154
	324,699	328,672
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	41,781	72,427
Customer Deposits	1,212	474
Prepaid Municipal Levies	3,147	
Current Portion of Long Term Debt	2,500	
	48,640	72,901
LONG TERM DEBT		
Lease Payable - NOTE 4	7,700	
Less: Current Portion	2,500	
	5,200	
S U R P L U S		
WATERSHED PROGRAMS		
Sub-District Program - Statement 2	17,760	50,017
General Board Program - Statement 3	122,802	78,140
Equipment Program - Statement 4	43,898	49,380
Inventory Program - Statement 5	33,622	33,566
Rosedale Farm Program - Statement 6	9,662	6,400
Canada - Manitoba Agri-Food Development Program - Statement 7	(672)	
Emergency Reserve	30,000	30,000
Sick Leave Reserve - NOTE 5	13,787	8,268
	270,859	255,771
	324,699	328,672

SIGNED ON BEHALF OF THE BOARD:

_____ DIRECTOR

_____ DIRECTOR

MEYERS NORRIS PENNY & Co.

STATEMENT 2

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	Willowbend Creek #35	Westbourne Drain #36	Squirrel Creek #37	Pine Creek #38
REVENUE				
Municipal Levies (See Note 7)	24,211	24,550	13,121	21,487
Province of Manitoba	67,559	86,081	40,118	61,774
Province of Manitoba - Flood Assistance	15,947	10,146	4,010	16,708
	107,717	120,777	57,249	99,969
EXPENDITURES				
Crossing Repair	4,163	2,784	1,655	7,705
Weed and Brush Control	4,309	11,189	3,566	9,887
Runway Stabilization	-	-	-	-
Channel Maintenance	19,463	61,717	1,906	1,037
Channel Construction	63,488	25,070	49,675	54,259
Culverts and Structures	-	18,313	-	5,494
Miscellaneous	1,650	-	-	-
Flood Assistance	17,719	11,273	4,455	18,564
	110,792	130,346	61,257	96,946
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(3,075)	(9,569)	(4,008)	3,023
SURPLUS - BEGINNING OF PERIOD	8,149	15,228	1,808	(525)
SURPLUS (DEFICIT) - END OF PERIOD	5,074	5,659	(2,200)	2,498

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

Central Whitemud #39	Upper Whitemud #40	Big Grass Marsh #42	Big Grass River #43	Total for the Fifteen Months ended 31st March 1987	Total for the Year Ended 31st December 1985
27,400	13,816	22,351	44,555	191,491	188,898
135,579	35,110	83,633	211,129	720,983	645,904
1,554		5,938	18,012	72,315	
164,533	48,926	111,922	273,696	984,789	834,802
18,976	-	10,266	14,834	60,383	102,702
13,632	2,875	-	19,418	64,876	34,894
43,701	40,186	-	-	83,887	98,059
-	-	-	28,089	112,212	141,653
12,460	-	27,199	96,817	328,968	184,900
85,090	-	72,525	98,307	279,729	270,711
4,992	-	-	-	6,642	3,255
1,727		6,598	20,013	80,349	
180,578	43,061	116,588	277,478	1,017,046	836,174
(16,045)	5,865	(4,666)	(3,782)	(32,257)	(1,372)
18,769	4,539	2,065	(16)	50,017	51,389
2,724	10,404	(2,601)	(3,798)	17,760	50,017

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - GENERAL BOARD PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	For The Fifteen Months Ended 31st March 1987	For The Year Ended 31st December 1985
REVENUE		
Province of Manitoba	197,655	173,924
Direct Charges	930	1,545
Interest Earned	14,730	14,469
Individual Contributions	41,866	24,521
Transfer from Equipment Program	55,549	1,044
Agri-Food Canada Share of Equipment	8,109	
	318,839	215,503
EXPENDITURES		
Administrative		
Watershed Manager salary and Expenses	43,345	39,696
Secretary-Treasurer and Secretary Salaries	18,136	12,312
Board Members Remuneration and Expenses	14,748	11,659
Professional Fees	3,975	3,612
Rent	3,000	2,400
Conservation District Authority of Manitoba - NOTE 6	1,584	4,480
Office Supplies	8,311	6,498
Insurance	1,459	1,005
Depreciation	549	439
Public Relations	477	950
Miscellaneous	762	755
Small Tool Purchases	1,298	1,096
Professional Development	2,569	
Bad Debts	410	
	100,623	84,902
Specific Programs		
Forage Crops	95,798	74,041
Shelter belts	33,128	27,016
Shelter Belt Weed Control	14,853	12,484
Wild Lands	6,347	8,232
Grassed Waterways	-	910
Resource Extension and Public Education	22,518	18,361
Demonstations	-	683
	172,644	141,727
Direct Expenses	910	1,485
	274,177	228,114
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	44,662	(12,611)
SURPLUS - BEGINNING OF PERIOD	78,140	90,751
SURPLUS - END OF PERIOD	122,802	78,140

THE WHITEMUD WATERSHED CONSERVATION DISTRICT STATEMENT 4

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - EQUIPMENT PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	For The Fifteen Months Ended 31st March 1987	For The Year Ended 31st December 1985
REVENUE		
Rentals	58,416	52,266
Gain on Disposal of Equipment	30,000	-
	88,416	52,266
EXPENDITURES		
Fuel and Oil	7,459	8,532
Repairs and Maintenance	8,610	20,561
Insurance and Licences	847	720
Depreciation	18,007	11,365
Wages	3,426	3,234
Transfer to General Board Program	55,549	1,044
	93,898	45,456
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(5,482)	6,810
SURPLUS - BEGINNING OF PERIOD	49,380	42,570
SURPLUS - END OF PERIOD	43,898	49,380

THE WHITEMUD WATERSHED CONSERVATION DISTRICT STATEMENT 5

STATEMENT OF EARNINGS AND SURPLUS - INVENTORY PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	For the Fifteen Months Ended 31st March 1987	For the Year Ended 31st December 1985
SALES	32,781	22,151
COST OF SALES		
Inventory - Beginning of Period	58,510	33,621
Purchases	23,789	47,166
	82,299	80,787
Inventory - End of Period	54,246	58,510
	28,053	22,277
GROSS PROFIT (LOSS)	4,728	(126)
EXPENDITURES		
Wages	2,610	902
Insurance	201	276
Yard Maintenance	1,463	1,089
Depreciation	398	318
	4,672	2,585
NET EARNINGS (LOSS)	56	(2,711)
SURPLUS - BEGINNING OF PERIOD	33,566	36,277
SURPLUS - END OF PERIOD	33,622	33,566

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS - ROSEDALE FARM PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	For the Fifteen Months Ended 31st March 1987	For the Year Ended 31st December 1985
REVENUE - Forage Sales	10,473	8,311
1/3 - 1985 Crop Share	1,926	-
	12,399	8,311
EXPENDITURES		
Deer Feeding Program	-	760
Fertilizer and Renovating	4,334	3,803
Miscellaneous	441	296
Harvesting	4,362	3,867
	9,137	8,726
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	3,262	(415)
SURPLUS - BEGINNING OF PERIOD	6,400	6,815
SURPLUS - END OF PERIOD	9,662	6,400

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

STATEMENT OF REVENUE AND EXPENDITURES AND SURPLUS

CANADA - MANITOBA AGRI-FOOD DEVELOPMENT PROGRAM

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

	Department of Agriculture - Province of Manitoba	Prairie Farm Rehabilitation Administration	Total
REVENUE			
Department of Agriculture - Province of Manitoba	12,000		12,000
Prairie Farm Rehabilitation Administration		20,925	20,925
	12,000	20,925	32,925
EXPENDITURES			
Critical Area Treatment	2,000	400	2,400
Conservation Tillage		8,085	8,085
Salinity Management		515	515
Shelterbelts	3,568	4,011	7,579
Administration	3,686	1,524	5,210
Equipment Purchases	5,268	2,840	8,108
Equipment Rent		1,700	1,700
	14,522	19,075	33,597
EXCESS OF EXPENDITURES OVER REVENUE	2,522	(1,850)	672
DEFICIT - BEGINNING OF PERIOD	-	-	-
DEFICIT - END OF PERIOD	2,522	(1,850)	672

NOTE 3 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance As at 31st December 1985	Additions	Disposals	Balance As at 31st March 1987
FIXED ASSETS				
Land	1,835			1,835
Building	14,783			14,783
Fence	5,339			5,339
Equipment	91,161	71,358	26,090	136,429
Pump Equipment	261			261
	113,379	71,358	26,090	158,647
Accumulated Depreciation				
Building	5,913	924		6,837
Fence	2,536	333		2,869
Equipment	64,515	17,697	26,090	56,122
Pump Equipment	261			261
	73,225	18,954	26,090	66,089
Net Book Value	40,154			92,558

NOTE 4 - LEASE PAYABLE

The lease payable is in regard to the purchase of a weigh wagon with payment through a lease agreement over a four year period. The Canada - Manitoba Agri-Food Development Program will pay eighty-five percent of this lease, with The Whitemud Watershed Conservation District paying the remaining fifteen percent.

NOTE 5 - SICK LEAVE RESERVE

The reserve has been established to recognize the accrual of sick leave of the employees. The employees accrue sick leave at the rate of one and one quarter days per month employed. At 31st March 1987, the aggregate amount of possible claims was $90,755.

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 1987

NOTE 1 - ACCOUNTING POLICIES

Entity Definition

The Whitemud Watershed Conservation District was established by an Order-in-Council of the Province of Manitoba on the 22nd March 1972. The District receives funding from the Province of Manitoba and certain municipalities and is governed by a board of directors from the various municipalities involved in the conservation district.

Inventory

Inventory is valued at cost and determined on a first in first out basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation

Depreciation is recorded on the straight line method at the following rates:

Building	5%
Fence	5%
Equipment	15%
Pump Equipment	50%

NOTE 2 - ACCOUNTS RECEIVABLE

Accounts Receivable are recorded net of doubtful accounts of $410 as at 31st March 1987 and Nil as at 31st December 1985.

NOTE 6 - CONSERVATION DISTRICT AUTHORITY OF MANITOBA

These costs represent an allocation of certain administration expenses of the Conservation District Authority of Manitoba and are fully funded by the Province of Manitoba.

NOTE 7 - COMPARATIVE STATEMENTS

Due to change in policy of The Province of Manitoba the Fiscal year end was changed from 31st December 1986 to 31st March 1987, resulting in a fifteen month period for the current statements.

No portion of 1987 Municipal Levy has been included in Revenue as the majority of matching expenditures were not made until after 31st March 1987.

APPENDIX B

Turtle River Watershed
Conservation District

Financial Statements

31st March 1987

AUDITOR'S REPORT

To the Board of Directors of the Turtle River Watershed Conservation District:

I have examined the Balance Sheet of the Turtle River Watershed Conservation District as at March 31st, 1987 and other statements, being Exhibits "B" to "G" inclusive which covers the period January 1st, 1986 to March 31st, 1987. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these Financial Statements present fairly the financial position of the Watershed as at March 31st, 1987 and the results of it's operations for the 15 months then ended in accordance with generally accepted accounting primciples applied on a basis consistent with that of the preceding year.

F.D. ZAPLITNY,
Chartered Accountant

DAUPHIN, Manitoba
August 6th, 1987

EXHIBIT "A"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

BALANCE SHEET
As at March 31st, 1987 and December 31st, 1985

		1987	1985
ASSETS			
Current Assets -			
Cash on Hand and In Bank	$		37,660
Short Term Investments		31,500	
Accounts Receivable		52,456	99,250
Prepaid Expense		999	
Total Current Assets		84,955	136,910
Fixed Assets, at Book Value		4,281	10,255
Total	$	89,236	147,165
LIABILITIES			
Current Liabilities -			
Bank Overdraft	$	8,685	
Accounts Payable		18,741	110,980
Total Current Liabilities		27,426	110,980
Watershed Accounts -			
Sub-District Program Account - Exhibit "B"		1,658	1,658
General Board Program - Exhibit "C"		1,779	12,283
Emergency Reserve Account - Exhibit "D"		52,980	16,789
Equipment Account - Exhibit "F"		(108)	(832)
Soil Management Account - Exhibit "G"		5,501	6,287
		61,810	36,185
Total	$	89,236	147,165

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF SUB-DISTRICT PROGRAM ACCOUNT
REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1987 and December 31st, 1985

	Sub - District 44	Sub - District 45	Sub - District 46	1987 Totals 15 Months	1985 Totals 12 Months
Revenue -					
Municipal Levies $					16,750
Municipal Grants		43,732		43,732	54,302
Province of Manitoba Allocated Grant		113,552		113,552	183,385
		157,284		157,284	254,437
Expenditures -					
Channel Maintenance					50,740
Channel Improvements					13,540
Channel Construction		157,284		157,284	125,365
Structures & Culverts					54,345
		157,284		157,284	243,990
Revenue Over Expenditures	NIL	NIL	NIL	NIL	10,447
Add -					
Opening Balance	95	(3,230)	4,793	1,658	(8,789)
Closing Balance $	95	(3,230)	4,793	1,658	1,658

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "C"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE

For the Periods Ended March 31st, 1987 and December 31st, 1985

		1987 15 Months	1985 12 Months
Revenue -			
Municipal Levies	$	83,302	48,988
Province of Manitoba Allocated Grant		312,663	235,806
Interest Earned		10,390	1,272
Farmer Assistance		36,952	9,110
Miscellaneous		5,423	86
Donations			6,000
Municipal Grants		25,462	20,607
Habitat Heritage Grant		1,500	
PFRA Contract		12,500	
PFRA Land Grant		16,000	
Flood Assistance Revenue		179,328	
		683,520	321,869
Expenditures -			
Administration		14,268	11,198
Remuneration		18,833	7,901
Wages and Benefits		50,886	50,108
Rent		1,500	1,150
Public Education		4,281	3,514
Forage Assistance		96,121	37,340
Career Start and Miscellaneous		5,446	
Staff Expenses		5,713	3,851
Miscellaneous Bridge and Culvert Repairs		172,323	88,425
Outstanding Right of Way Payments			77
Brushing and Spraying		5,162	29,471
Crossing Replacement		46,046	77,890
Dump Levelling and Seeding			4,378
Land Purchase		21,500	
PFRA Contract		12,500	
Flood Repairs		199,254	
		653,833	315,303
Revenue Over (Under) Expenditures - forward	$	29,687	6,566

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "C"
CONT'D

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT
REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1987 and December 31st, 1985

		1987 15 Months	1985 12 Months
Revenue Over (Under) Expenditures - forward	$	29,687	6,566
Transfer to Emergency Reserve			3,000
Transfer to Land Development Reserve		16,000	
Transfer to Flood Projection Reserve		18,191	
Transfer to Equipment Reserve		2,000	
Loss on Sale of Asset		4,000	
		40,191	3,000
Revenue Over (Under) Expenditures		(10,504)	3,566
Add - Opening Balance		12,283	8,717
Closing Balance	$	1,779	12,283

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "D"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF EMERGENCY RESERVE ACCOUNT
For the Periods Ended March 31st, 1987 and December 31st, 1985

		1987 15 Months	1985 12 Months
Amount at Opening	$	16,789	13,789
Transfer from General Board Program Account -			
General			3,000
Flood Protection		18,191	
Equipment		2,000	
Land Development		16,000	
Amount at Closing	$	52,980	16,789

EXHIBIT "E"

STATEMENT OF PROVINCE OF MANITOBA GRANT ACCOUNT
For the Periods Ended March 31st, 1987 and December 31st, 1985

Grant Received	$	426,215	419,191
Less -			
Allocations to Watershed Programs:			
Sub-District Program		312,663	183,385
General Board Program		113,552	235,806
	$	NIL	NIL

EXHIBIT "F"

STATEMENT OF EQUIPMENT ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1987 and December 31st, 1985

Equipment Revenue	$	1,242	203
Expenses -			
Depreciation		518	695
Revenue Over (Under) Expenditures		724	(492)
Amount at Opening		(832)	(340)
Amount at Closing		(108)	(832)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "G"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

SOIL MANAGEMENT PROJECT - REVENUE AND EXPENDITURES
For the Periods Ended March 31st, 1987 and December 31st, 1985

	Government Of Canada	Province Of Manitoba	Total 1987 15 Months	Total 1985 12 Months
Revenue -				
Grants Received	$ 54,209	7,969	62,178	13,420
Expenses -				
Administration	482	5,020	5,502	1,031
Extension	1,938	6,932	8,870	
Field Demonstration	10,462		10,462	4,185
Equipment	2,800		2,800	1,917
Producer Incentives	34,330		34,330	
	50,012	11,952	61,964	7,133
Transfer to Drill Repair Reserve	1,000		1,000	
	51,012	11,952	62,964	7,133
Revenue Over (Under) Expenditure	3,197	(3,983)	(786)	6,287
Amount at Opening	2,297	3,990	6,287	
Amount at Closing	$ 5,494	7	5,501	6,287

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
March 31st, 1987

1. The Conservation District has changes it's Fiscal Year-End from December 31st, to March 31st. The Transaction was accomplished by producing a 15 Month accounting period which dated from January 1st, 1986 to March 31st, 1987. All Revenue and Expenditure items under the heading 1987 are for this 15 month period. Municipal Grants which are paid on a calender year have been accrued up to March 31st, 1987.

2. Accounts Receivable of the District are made up of the following:

		1987	1985
Municipal Grants and Levies	$	15,818	74,909
Conservation District Authority		2,500	24,341
Other		34,138	
Total	$	52,456	99,250

3. Fixed Assets of the District are normally recorded at cost. The exception to this policy is those assets purchased under the Federal - Provincial Soil Management Project. Because those assets are not subject to depreciation, they are expenses in the year of purchase.

   Depreciation on District assets purchased in the normal course of affairs is provided as follows:

Office Equipment	15% Straight Line
Field Equipment	20% Straight Line
Fencer	25% Straight Line
Fence	5% Straight Line

		Cost	1987 Accumulated Depreciation	1987 Book Value	1985 Book Value
Office Equipment	$	813	772	41	194
Field Equipment		472	447	25	5,542
Fencer		99	99	NIL	NIL
Fence		4,863	648	4,215	4,519
Total	$	6,247	1,966	4,281	10,255

4. Accounts Payable of the District are made up as follows:

		1987	1985
Workers Compensation	$		122
Conservation District Authority			109,777
Trade		18,741	1,081
Total	$	18,741	110,980

APPENDIX C

The Alonsa Conservation
District No. 3

Financial Statements

31st March 1987

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG, CANADA

The Board
The Alonsa Conservation District No. 3
Alonsa, Manitoba

I have examined the balance sheet of The Alonsa Conservation District No. 3 as at 31 March 1987 and the statement of revenue and expenditure for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the District as at 31 March 1987 and the results of its operations for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Chartered Accountant

30 June 1987

THE ALONSA CONSERVATION DISTRICT NO. 3

BALANCE SHEET

AS AT 31 MARCH 1987

	1987	1985
ASSETS		
Current		
Bank and term deposit	$ 38,300	$ 48,925
Accounts receivable		
Conservation District Authority	3,663	1,265
Accrued interest	332	
	42,295	50,190
Fixed		
Office equipment etc.		
Cost less depreciation, $665 and 340	3,223	387
	45,518	50,577
LIABILITIES AND SURPLUS		
Current		
Conservation District Authority	3,234	10,167
Province of Manitoba	2,488	
	5,722	10,167
Emergency reserve account	5,000	5,000
Surplus	34,796	35,410
	45,518	50,577

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF REVENUE AND EXPENDITURE

FIFTEEN MONTHS ENDED 31 MARCH 1987

	1986-87 15 months	1985 12 months
Revenue		
Province of Manitoba allocated grant	$ 160,885	$ 125,365
Municipal Grant		
General	29,329	29,382
Re: Manager's salary	2,438	
Forage seed recoveries	20,331	15,976
Bank interest	4,043	2,852
Sundry		24
	217,026	173,599
Expenditure		
Projects		
Miscellaneous crossing repairs	31,013	28,530
Channel maintenance	27,192	5,010
Channel improvements	28,901	50,164
	87,106	83,704
Board remuneration and expense	7,540	4,720
Other administration	17,849	7,870
Manager's salary and expense	19,022	
Forage seed	85,403	66,989
Resource extension etc.	720	616
	217,640	163,899
Excess of Revenue/(Expenditure)	(614)	9,700
Surplus		
Balance beginning of period	35,410	25,710
Balance end of period	34,796	35,410

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF PROVINCIAL CONTRIBUTIONS

FIFTEEN MONTHS ENDED 31 MARCH 1987

	AMOUNT	%SHAREABLE PROV.	%SHAREABLE DIST.	SHARE PROV.	SHARE DISTRICT
Projects -	$ 58,205	75	25	43,654	$ 14,551
-	12,151	80	20	9,721	2,430
-	16,750	70	30	11,725	5,025
	87,106				
Board administration	22,214	75	25	16,661	5,553
Other administration -	266	100		266	
-	2,909		100		2,909
Manager's salary and expense	19,022	75	25	14,266	4,756
Forage seed	85,403	75	25	64,052	21,351
Resource extension etc.	720	75	25	540	180
	217,640			160,885	56,755

NOTES TO FINANCIAL STATEMENTS

FIFTEEN MONTHS ENDED 31 MARCH 1987

1) Except for payroll and incidental expenses the expenses of the District are paid from a bank of the Conservation District Authority, a Provincial Agency which pays accounts for four districts in all.

2) Until March 1980, when the District hired its own secretary-treasurer and occupied a rent free office on the premises of the L.G.D. of Alonsa, the Government of the Province of Manitoba provided without charge all the District's administrative and technical staff requirements, office equipment and head office space. Subsequently the Government provides only the engineering and technical staff requirements without charge, while the L.G.D. of Alonsa commenced in October 1986 charging a monthly office rental of $100.

3) The District has requested financial assistance of some $12,000 from the Province regarding flood damage costs incurred in 1986. The claim is not set up on the books of the District but any amount received will be shareable 75% with the Province.

4) In accordance with an amendment to the Conservation Districts Act, the fiscal year end was changed to 31 March.

APPENDIX D

Turtle Mountain Conservation
District No. 4

Financial Statements

31st March 1987

TURTLE MOUNTAIN CONSERVATION DISTRICT NO.4

INDEX TO THE FINANCIAL STATEMENTS

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

AUDITORS' REPORT

STATEMENT 1 - BALANCE SHEET

STATEMENT 2 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - GENERAL BOARD PROGRAM

STATEMENT 3 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

STATEMENT 4 - STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - EQUIPMENT PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

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B.D. PRITCHARD, C.A.
J.G. CRISTALL, C.A.
J.W. McWHIRTER, C.A.

26th August, 1987

The Members of the Board
Turtle Mountain Conservation District No. 4

AUDITORS' REPORT

We have examined the balance sheet of Turtle Mountain Conservation District No. 4 as at 31st March 1987 and the statements of revenue and expenditures - surplus (deficit) for the 15 months then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31st March 1987 and the results of its operations for the 15 months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change in year end as described in note 4 to the financial statements.

Meyers Norris Penny & Co.

Chartered Accountants

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

BALANCE SHEET AS AT 31ST MARCH 1987

	MARCH 31 1987	DECEMBER 31 1985
A S S E T S		
CURRENT ASSETS		
Cash	34,392	51,920
Accounts receivable - Note 2	7,217	9,761
Prepaid expenses		434
	41,609	62,115
FIXED ASSETS - Note 3	11,023	6,389
	52,632	68,504
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts payable	5,632	37,665
Unearned revenue	970	2,932
	6,602	40,597
S U R P L U S (D E F I C I T)		
GENERAL BOARD PROGRAM - Statement 2	37,415	22,916
SUB-DISTRICT PROGRAM - Statement 3	1,124	(6,034)
EQUIPMENT PROGRAM - Statement 4	7,491	6,025
EQUIPMENT RESERVE		5,000
	46,030	27,907
	52,632	68,504

SIGNED ON BEHALF OF THE BOARD:

_____ **DIRECTOR**

_____ **DIRECTOR**

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - GENERAL BOARD PROGRAM

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

	MARCH 31 1987	DECEMBER 31 1985
REVENUE		
Municipal levies	26,540	
Province of Manitoba	125,398	25,300
Ducks Unlimited Grant	6,962	84,642
Soils Committee	17,331	13,183
Recreation committee	656	198
Miscellaneous	3,599	2,985
Interest	476	439
	180,962	126,747
Transfer from equipment reserve	5,000	
Transfer from equipment program	2,580	
	188,542	126,747
EXPENDITURES		
Administrative		
Administration- Conservation District Authority	429	1,215
Administration - General	21,353	15,237
Administration - Local	397	530
Board and committee remuneration	10,697	3,960
Depreciation - office equipment	424	430
Depreciation - support program	549	40
District Supervisor - salary	37,838	27,547
District Supervisor - expenses	5,880	4,375
Program support assistance	3,817	
Public relations	132	
	81,516	53,334
Special Programs		
Demonstration programs	557	398
Forage seed assistance	45,936	35,419
Gully stabilization	5,183	4,558
Land ethic committee		3,054
Public education	3,838	1,820
Recreation committee	641	3,358
Road Allowance program	4,896	2,903
Shelter belt program	3,628	1,324
Wildlands committee		239
Wildlife Habitat improvement - uplands	27,848	8,929
Wildlife Habitat improvement - wetlands		3,000
	92,527	65,002
TOTAL EXPENDITURES	174,043	118,336
TRANSFER TO SUB-DISTRICT PROGRAM		5,000
	174,043	123,336
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	14,499	3,411
SURPLUS		
Balance - beginning of year	22,916	19,505
Balance - end of year	37,415	22,916

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

	Upper Pembina #59	Waskada Creek #65
REVENUE		
Municipal levies	7,840	8,592
Province of Manitoba	27,452	40,381
Municipal grant		
Transfer from Board Program		
	35,256	48,973
EXPENDITURES		
Multi-use reservoir		
Runway stabilization	30,471	53,841
Water storage	6,131	
	36,602	53,841
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,346)	(4,868)
SURPLUS		
Balance (at deficit) - Beginning of year	3,144	3,435
Balance (at deficit) - End of year	1,798	(1,433)

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

Medora Creek #66	Chain Lakes #67	Elgin Creek #68	Total March 31 1987	Total December 31 1985
10,410	2,792	9,254	38,852	32,575
29,637	7,635	17,611	122,716	116,365
	9,210		9,920	
				5,000
40,047	19,637	26,865	170,778	153,940
				21,172
39,516	10,180	23,481	157,489	110,584
			6,131	19,925
39,516	10,180	23,481	163,620	151,681
531	9,457	3,384	7,158	2,259
(2,973)	(9,369)	(271)	(6,034)	(8,293)
(2,442)	88	3,113	1,124	(6,034)

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF REVENUE AND EXPENDITURES - SURPLUS - EQUIPMENT PROGRAM

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

	MARCH 31 1987	DECEMBER 31 1985
REVENUE	10,335	4,153
EXPENDITURES		
Repairs and maintenance	3,602	1,532
Depreciation	2,687	2,149
	6,289	3,681
EXCESS OF REVENUE OVER EXPENDITURES BEFORE THE FOLLOWING	4,046	472
TRANSFER TO GENERAL BOARD PROGRAM	2,580	
EXCESS OF REVENUE OVER EXPENDITURES	1,466	472
SURPLUS		
Balance - Beginning of year	6,025	5,553
Balance - End of year	7,491	6,025

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

NOTE 1 - ACCOUNTING POLICIES

Fixed Assets

Fixed assets are recorded at cost.

Depreciation

Depreciation is recorded on the straight line method at the following rates:

Office equipment	15%
Program Support equipment	
- Hudson spray	15%
- Even-spray sprayer	10%
Field equipment	
- Tractor	15%
- Other	10%

NOTE 2 ACCOUNTS RECEIVABLE

The accounts receivable are composed of the following:

	March 31 1987	December 31 1985
Trade accounts	905	491
Conservation District Authority of Manitoba	6,312	7,248
Municipalities		2,022
	7,217	9,761

TURTLE MOUNTAIN CONSERVATION DISTRICT NO.4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 15 MONTHS ENDED 31ST MARCH 1987

NOTE 3 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance Beginning of Period	Additions	Balance End of Period
Fixed Assets			
Office equipment	3,671	138	3,809
Program support equipment	367	8,156	8,523
Field equipment			
- Tractor	12,859		12,859
- Other	2,205		2,205
	19,102	8,294	27,396
Accumulated Depreciation			
Office equipment	2,930	424	3,354
Program support equipment	181	549	730
Field equipment			
- Tractor	6,912	2,411	9,323
- Other	2,690	276	2,966
	12,713	3,660	16,373
Net Book Value	6,389		11,023

NOTE 4 - CHANGE IN FISCAL YEAR END

The fiscal year end has changed from December 31st to March 31 effective March 31, 1987. Accordingly operations reflect a 15 month period ended 31st March 1987, with comparative figures for the 12 months ended 31st December 1985.

No portion of municipal grants for the calender year 1987 have been reflected in the financial statements since the related expenses are incurred after March 31, 1987.

NOTE 5 - CONTRACTUAL OBLIGATIONS

The Conservation District is committed to a land purchase during the next year of which $11,000 remains payable as of 31st March 1987.

APPENDIX E

Cooks Creek Conservation
District No. 5

Financial Statements

31st March 1987

MEYERS
NORRIS
PENNY & Co.
CHARTERED ACCOUNTANTS

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P.F.W. SAWYER, C.A.
J.D. STEWART, C.A.

Consulting Partner:
R.A. MEYERS, F.C.A.

28th August, 1987

AUDITORS' REPORT

We have examined the balance sheet of the Cooks Creek Conservation District No. 5 as at 31st March, 1987 and the statement of revenue and expenditure for the fifteen months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31st March, 1987 and the results of its operations for the period then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.
Chartered Accountants

Cooks Creek Conservation District No. 5

Balance Sheet as at 31st March, 1987

	1987 (15 Months)	1985 (12 Months)
Assets		
Current Assets		
Cash	140,742	186,864
Accounts receivable	9,105	3,932
	149,847	190,796
Fixed Assets - Note 2	5,861	5,468
	155,708	196,264
Liabilities		
Current Liabilities		
Conservation District Authority	11,152	35,555
Accounts payable	-	95
	11,152	35,650
Surplus		
Board and Sub District Account	142,558	158,472
Equipment Account	(2)	142
Emergency Reserve Account	2,000	2,000
	144,556	160,614
	155,708	196,264

Cooks Creek Conservation District No. 5

Statement of Board Account Revenue and Expenditure

For the Fifteen Months Ended 31st March, 1987

	1987 (15 Months)	1985 (12 Months)
Revenue		
Province of Manitoba	196,275	182,120
Rural Municipality of Brokenhead	157	157
Rural Municipality of St. Annes	974	974
Rural Municipality of Springfield	65,724	65,724
Rural Municipality of Tache	6,104	6,104
Interest	16,868	12,591
Career start	2,271	-
Sundry	-	51
	288,373	267,721
Expenditure		
Administration		
Association dues	350	350
Board remuneration	16,736	11,915
Depreciation	1,468	553
Head office administration	368	1,038
Insurance	1,571	762
Office maintenance	3,231	1,542
Office rent	4,875	3,125
Printing, postage and stationery	4,738	1,861
Professional fees	800	775
Public relations	624	1,407
Salaries	36,672	16,461
Watershed manager's expenses	2,469	1,267
	73,902	41,056
Sub District Programs		
Lower Seine River	74,276	80,147
Cooks Creek	95,622	110,357
Bunn's Creek	26,342	17,654
	196,240	208,158
Cooks Creek Diversion	34,145	-
Excess of Revenue (Deficiency) over Expenditure	(15,914)	18,507
Account Balance - Beginning of Period	158,472	139,965
Account Balance - End of Period	142,558	158,472

Cooks Creek Conservation District No. 5

Statement of Equipment Account Revenue and Expenditure

For the Fifteen Months Ended 31st March, 1987

	1987 (15 Months)	1985 (12 Months)
Revenue	-	-
Expenditure		
Parts and repairs	-	36
Depreciation	144	134
	144	170
Excess of Expenditure over Revenue	144	170
Account Balance - Beginning of Period	142	312
Account Balance - End of Period	(2)	142

Cooks Creek Conservation District No. 5

Notes to the Financial Statements

For the Fifteen Months Ended 31st March, 1987

Note 1 - Accounting Policies

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is recorded on the straight line method at the following rates:

Equipment	25%
Office Equipment	15%

Note 2 - Fixed Assets

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance Beginning Of Year	Additions	Balance End Of Year
Fixed Assets			
Equipment	936		936
Office equipment	3,513	1,388	4,901
Program support equipment	2,927	616	3,543
	7,376	2,004	9,380
Accumulated Depreciation			
Equipment	792	144	936
Office equipment	1,006	857	1,863
Program support equipment	110	610	720
	1,908	1,611	3,519
Net Book Value	5,468		5,861

Note 3 - Change of Year End

The financial statements are presented in accordance with generally accepted accounting principles, except that due to the amendment to Section 33 of the Conservation District Act, the fiscal year end of Conservation Districts have been changed from 31st December 31st March. The 1985 financial statements are for the twelve months ended 31st December, 1985 and the 1987 financial statements are for the fifteen months ended 31st March, 1987.

Cooks Creek Conservation District No. 5

Statement of Sub-District Programs

For the Fifteen Months Ended 31st March 1987

	Lower Seine River #9	Cooks Creek #11	Bunn's Creek #12	1987 Total	1985 Total
Development	54,616	46,221	-	100,837	88,708
Weedland Brush Control	5,286	16,231	6,029	27,546	13,742
Channel Maintenance	3,091	12,797	13,187	29,075	60,951
Culverts and Structures	11,282	20,373	7,127	38,782	44,757
	74,275	95,622	26,343	196,240	208,158

Statement of District and Provincial Contribution

For the Fifteen Months Ended 31st March, 1987

	Cost District	Share Provincial	Total Expenditure	District Share	Provincial Share
Administration					
General	25	75	52,003	13,001	39,002
Other	100		4,795	4,795	
Head Office		100	368		368
Remuneration					
General	25	75	16,736	4,184	12,552
			73,902	21,980	51,922
Sub-District Programs					
Lower Seine River	30/25	70/75	74,275	21,299	52,976
Cooks Creek	30/25/20	70/75/80	95,622	24,002	71,620
Bunn's Creek	25	75	26,343	6,586	19,757
			196,240	51,887	144,353
Cooks Creek Diversion	100		34,145	34,145	-
			304,287	108,012	196,275